# LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

200 W. Washington, Suite 301 Indianapolis, IN 46204 (317) 233-0696 http://www.in.gov/legislative

### FISCAL IMPACT STATEMENT

| LS 6737 | NOTE PREPARED: Dec 28, 2009 |
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| LS 6737 | NOTE PREPARED: Dec 28, 20   |

BILL NUMBER: SB 259 BILL AMENDED:

**SUBJECT:** Charity Gaming Workers.

FIRST AUTHOR: Sen. Randolph BILL STATUS: As Introduced

FIRST SPONSOR:

FUNDS AFFECTED: GENERAL IMPACT: No Fiscal Impact

DEDICATED FEDERAL

**Summary of Legislation:** The bill allows an operator of or a worker at a charity gaming event (other than a full-time employee of the qualified organization conducting the event) to receive remuneration of not more than \$50 for conducting or assisting in conducting the event. It also provides that meals, recognition dinners, and social events for operators and workers are permitted if they do not constitute an unreasonable expenditure in the conduct of an allowable event.

Effective Date: July 1, 2010.

#### **Explanation of State Expenditures:**

Explanation of State Revenues: Current statute prohibits a charity gaming event operator or worker who is <u>not</u> a full-time employee of the qualified organization conducting the charity gaming event from receiving remuneration for conducting or working at the charity gaming event. The bill would allow such operators or workers to receive up to \$50 in remuneration for conducting or working at a charity gaming event. This change would not affect the basis for computing charity gaming license fees or the charity gaming excise tax.

## **Explanation of Local Expenditures:**

**Explanation of Local Revenues:** 

**State Agencies Affected:** 

#### **Local Agencies Affected:**

SB 259+ 1

# **Information Sources:**

Fiscal Analyst: Jim Landers, 317-232-9869.

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